

1 AN ACT concerning taxation.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Illinois Income Tax Act is amended by
5 adding Section 513 as follows:

6 (35 ILCS 5/513 new)

7 Sec. 513. Senior Citizens Assessment Freeze Homestead
8 Exemption.

9 (a) The Department must print on its individual income
10 tax form the following notice and a space for the taxpayer to
11 indicate whether the taxpayer believes he or she is eligible
12 to receive the Senior Citizens Assessment Freeze Homestead
13 Exemption under the Property Tax Code:

14 "The Senior Citizens Assessment Freeze Homestead
15 Exemption of the Property Tax Code offers a property tax
16 freeze to many senior citizens who have an individual income
17 of less than \$(insert amount); a household income of less
18 then \$(insert amount) for a couple; or increased sums if 3 or
19 more persons are living in the household. If (1) you are a
20 senior citizen, and (2) your income is less than (insert
21 amount), and (3) you are not currently enjoying the benefit
22 of this freeze, please check the box and the Department of
23 Revenue will determine if you or your household is eligible
24 for the Senior Citizens Assessment Freeze Homestead
25 Exemption."

26 (b) The Department must determine whether each taxpayer
27 that responds under subsection (a) is eligible for the Senior
28 Citizens Assessment Freeze Homestead Exemption. If the
29 Department determines that the taxpayer is eligible for the
30 Senior Citizens Assessment Freeze Homestead Exemption, it
31 must notify the appropriate Chief County Assessment Officer

1 and apply for the exemption on behalf of the taxpayer.

2 Section 99. Effective date. This Act takes effect on

3 September 1, 2001.